



**FORM
2848-ME**

**Power of Attorney and
Declaration of Representative**

**Maine Revenue Services
24 State House Station
Augusta, ME 04330-0024**

PART I Power of Attorney

1 Taxpayer information: (Taxpayer(s) must sign and date this form below.)

Taxpayer(s) name(s)	Social Security Number(s)	Federal Identification Number
Street Address		Telephone Number
City, State and Zip		

2 Representative(s): Hereby appoint(s) the following individual(s)*

<u>Name</u>	<u>Address</u>	<u>Telephone Number</u>

as attorney(s)-in-fact to represent the taxpayer(s) before Maine Revenue Services for the following tax matter(s). Specify the type(s) of tax and year(s) or period(s) at issue, or date of death, if estate tax:

3 Tax Matters:

<u>Type of Tax</u> (Individual, Corporate, Sales, Excise, Etc.)	<u>Maine Form Number</u> (1040ME, 1120ME, Sales, Excise, Etc.)	<u>Year(s) or Period(s)</u> (Date of Death if Estate Tax)

The attorney(s)-in-fact (or either of them) are authorized, subject to revocation, to receive confidential information and to perform any and all acts that the principal(s) can perform with respect to the above specified tax matter(s). List any specific additions or deletions to the acts otherwise authorized in this power of attorney: _____

4 Notices and Communications - (indicate below):

- ☐ Send originals of all notices and all other written communications addressed to the taxpayer in proceedings involving the above tax matter(s) to the representative, first named above and a duplicate copy of all notices and all other communications to the taxpayer named above, or
- ☐ Send originals of all notices and all other written communications addressed to the taxpayer in proceedings involving the above tax matter(s) to the taxpayer named above.

5 Retention/revocation of prior power(s) of attorney: The filing of this Power of Attorney automatically revokes all earlier power(s) of attorney on file with Maine Revenue Services for the same tax matter(s) and year(s) or period(s) covered by this document. If you **do not** want a prior power of attorney revoked, check here..... ☐

(You must attach a copy of any power of attorney you want to remain in effect.)

6 Signature of or for taxpayer(s): If a tax matter concerns a joint return, both husband and wife must sign if joint representation is requested. If signed by a corporate officer, partner, or fiduciary on behalf of the taxpayer(s), I certify that I have the authority to execute this power of attorney on behalf of the taxpayer.

Signature	Title, if applicable	Date
Print Name		
Spouse Signature (if applicable)	Title, if applicable	Date
Print Name		

Over ➞

If the power of attorney is granted to a person other than an attorney, certified public accountant or enrolled agent, the taxpayer(s) signature must be witnessed or notarized below. **(The representative(s) must complete Part II.)**

The person(s) signing as or for the taxpayer(s): (Check and complete one.)

☐ is/are known to, and signed in the presence of, the two disinterested witnesses whose signatures appear here:

(Signature of Witness)

(Date)

(Signature of Witness)

(Date)

☐ appeared this day before a notary public and acknowledged this power of attorney as a voluntary act and deed.

Witness: _____
(Signature of Notary)

(Date)

NOTARIAL SEAL

My commission expires: _____

PART II Declaration of Representative

Under penalties of perjury, I declare that I am: (Circle one)

1. A member in good standing of the bar of the highest court of the jurisdiction shown below;
2. Duly qualified to practice as a certified public accountant in the jurisdiction shown below;
3. A bona fide officer of the taxpayer's organization;
4. A full-time employee of the taxpayer;
5. A member of the taxpayer's immediate family (spouse, parent, child, brother or sister);
6. A fiduciary for the taxpayer;
7. Other (Explain) _____

Designation (insert appropriate number from list above)	Jurisdiction (state, etc.)	Signature	Date

**IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED,
THE POWER OF ATTORNEY WILL BE RETURNED.**